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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

December 11, 2023

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 28 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for 48 volunteer firefighters' relief associations (VFRAs) in Allegheny, Armstrong, Beaver, Berks, Blair, Bradford, Bucks, Butler, Cameron, Clarion, Clearfield, Crawford, Dauphin, Delaware, Elk, Greene, Lackawanna, Lawrence, Luzerne, Lycoming, Mercer, Montgomery, Northampton, Pike, Schuylkill, Snyder, Susquehanna and Westmoreland counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve.”

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2022, \$66.7 million went to 2,514 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Big Sewickley Creek Volunteer Firemens Relief Association](#) – 2 findings: Inadequate minutes of meetings and relief association bylaws, failure to obtain a Pennsylvania sales tax exemption

[Penn Hills Volunteer Fireman’s Relief Association, Penn Hills](#) – No findings.

[Rural Ridge Volunteer Firefighter’s Relief Association of Rural Ridge in the Township of Indiana](#) – 3 findings: Undocumented expenditure, inadequate signatory authority for the disbursement of funds, failure to maintain a complete and accurate equipment

[West Deer #2 Volunteer Firemen's Relief Association](#) – No findings.

### **Armstrong County**

[Fireman's Relief Association of Hose Company No. 1, Ford City, Pennsylvania](#) – No findings.

### **Beaver County**

[City of Beaver Falls Volunteer Firemen's Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

### **Berks County**

[Fireman's Relief Association of the Fleetwood Volunteer Fire Company No. 1](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws

### **Blair County**

[Sinking Valley Volunteer Firemen's Relief Association](#) – No findings.

### **Bradford County**

[Franklin Township Volunteer Firefighters' Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Untimely receipt and deposit of state aid, failure to obtain a Pennsylvania sales tax exemption number

[Vigilante Engine Company No. 1 Rome, PA Relief Association](#) – 1 finding: Failure to maintain a Pennsylvania sales tax exemption number

### **Bucks County**

[Union Fire Company Fireman's Relief Association of Bensalem Township](#) – 5 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, failure to deposit proceeds from the sale of a jointly purchased vehicle, undocumented expenditures, unauthorized expenditures, inadequate minutes of meetings

### **Butler County**

[Eau Claire Fire Relief Association](#) – No findings.

### **Cameron County**

[Emporium Volunteer Fire Department Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Untimely receipt and deposit of state aid, unauthorized expenditure, inadequate minutes of meetings and relief association

### **Clarion County**

[Shipperville-Elk Township Fireman's Relief Association of Shipperville, Pennsylvania](#) – No findings.

### **Clearfield County**

[LeContes Mills Volunteer Firemen's Relief Association](#) – No findings.

[Mahaffey Volunteer Firemen's Relief Association](#) – 1 finding: Payment of Pennsylvania sales tax

[Penfield Volunteer Fireman Relief Association](#) – No findings.

[The Grassflat Volunteer Firemen's Relief Association](#) – No findings.

[The Ramey Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Undocumented expenditure

[The Union Township Civilian Defense Fireman's Relief Association](#) – 1 finding: Relief association checking account inappropriately registered under affiliated fire services organization's federal tax identification number

#### **Crawford County**

[West Meade Township No. 2 Firemans Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, unauthorized expenditures

#### **Dauphin County**

[The Steelton Firemans' Relief Association of the State of Pennsylvania](#) – No findings.

#### **Delaware County**

[The Firemen's Relief Association of Lansdowne, PA](#) – 3 findings: Inadequate relief association bylaws, inadequate minutes of meetings, failure to conduct annual physical equipment inventories

[The Ridley Park Firemen's Relief Association of Ridley Park, Delaware County](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

#### **Elk County**

[Ridgeway Firemen's Relief Association, Inc](#) – No findings.

#### **Greene County**

[Clarksville and Community Volunteer Fire Department and Relief Association](#) – 3 findings: Untimely deposit of state aid, improper deposit of grant funds, insufficient surety (fidelity) bond coverage

[Graysville Firemen's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

#### **Lackawanna County**

[Scott Township Fireman's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Insufficient surety (fidelity) bond coverage, inadequate minutes of meetings and relief association bylaws

#### **Lawrence County**

[Courtdale Volunteer Firemen's Relief Association](#) – 3 findings: Untimely deposit of state aid, failure to adhere to relief association bylaws, inadequate minutes of meetings and relief association bylaws

[Pulaski Township Volunteer Firefighters' Relief Association](#) – No findings.

[Wampum Volunteer Firemen's Relief Association](#) – No findings.

#### **Luzerne County**

[Hollenback Township Volunteer Firemen's Relief Association](#) – No findings.

[Nescopeck Township Volunteer Firemen's Relief Association](#) – No findings.

#### **Lycoming County**

[Muncy Township Volunteer Fireman's Relief Association](#) – No findings.

[The Trout Run Volunteer Firemen's Relief Association](#) – 1 finding: Unauthorized expenditure

#### **Mercer County**

[The Jackson Center Volunteer Firemen's Relief Association](#) – 3 findings: Improper state aid transfers, inadequate surety (fidelity) bond coverage, inadequate minutes of meetings

[West Salem Firemen's Relief Association](#) – No findings.

**Montgomery County**

[Sanatoga Firefighters' Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[The Harleysville Firemen's Relief Association](#) – No findings.

**Northampton County**

[Bushkill Township Firemen's Relief Association of the Township of Bushkill](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

**Pike County**

[Tafton Volunteer Firemen's Relief Association](#) – No findings.

**Schuylkill County**

[Mount Carbon Volunteer Firefighters' Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Inadequate signatory authority for the disbursement of funds, failure to maintain surety (fidelity) bond coverage

[South Cass Citizen's Fire Company Relief Association of Primrose](#) – No findings.

**Snyder County**

[Perry Township Firemen's Relief Association](#) – 2 findings: Untimely deposit of state aid, failure to maintain a complete and accurate equipment roster

**Susquehanna County**

[The Little Meadows Fireman's Relief Association](#) – No findings.

[Union Dale Volunteer Fire Company Relief Association](#) – No findings.

**Westmoreland County**

[Hunker Volunteer Fire Department Relief Association](#) – No findings.

[Vandergrift Volunteer Firemen's Relief Association of Vandergrift, Pennsylvania](#) – No findings.

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